

**COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF REVENUE
DIVISION OF LOCAL SERVICES**

Property Tax Bureau
Informational Guideline Release No.87-238 Owners Unknown
September 1987

OWNERS UNKNOWN
G.L. Ch. 59, §11

GUIDELINES:

1. Definition

Ch. 59, §11 provides that taxes on real estate are to be assessed annually to the persons appearing as owner on January first in the records of the county in which the property is located.

This statutory provision is for the convenience of municipal assessing and collection officials. It has been interpreted as requiring the assessors to examine the contents of records in the appropriate Registry of Deeds and Registry of Probate to ascertain the owner of record. The assessors must exercise reasonable diligence to determine the owner from those records. Reasonable diligence will vary with the circumstances.

2. Determining ownership

From time to time, the assessors may discover parcels for which they cannot determine the owner of record. Often a property revaluation or tax mapping program will reveal a parcel not previously assessed for which no deed, or other record, describing the property can be found. In addition, it may come to the assessors' attention that a parcel has been assessed to a person who does not own all or part of the property, and the assessors cannot determine its ownership.

The assessors may be able to obtain information on or references to the ownership of a property from a number of sources, which may then assist them in conducting research at the Registries of Deeds and Probate for the purpose of finding the owner of record. For example, deeds and plot plans for abutting properties may be examined; municipal assessment, collection and planning board records may be reviewed, adjacent owners and local surveyors may be interviewed; and historical maps and utility company records may be reviewed.

If, after reasonably diligent efforts, the assessors cannot find an owner of record, Ch. 59, §11 provides that an assessment on the property may be made to persons unknown.

3. Conditions

Written authorization from the Commissioner of Revenue is required for the assessors to make an assessment to persons unknown.

The Commissioner's authorization is prospective in application, i.e., the assessment may be made beginning with the fiscal year in which the request is made, and in ensuing fiscal years.

4. Assessment Procedures

- a. After the assessment to persons unknown is authorized by the commissioner, the assessors should assess the property in the same manner as other real property:
- b. If the assessors discover after the commitment of taxes for a fiscal year that a parcel with unknown ownership was omitted from the annual assessment and commitment, they may make an omitted assessment on such property, provided that:
 - (i) Authorization has been received to assess the property to persons unknown commencing with that fiscal year,

(ii) All statutory requirements for making an omitted assessment have been met, and

(iii) Approval to make an omitted assessment on the property has been received. Refer to Property Tax Bureau Information Guideline Release Number 87-215, "Omitted Assessments," for further instructions.

5. Collection Procedures

If the taxes remain unpaid after demand, the collector should then proceed to take the property into tax title. If the tax title is not redeemed, the treasurer would then foreclose the rights of redemption either through the Land Court or the land of low value procedure.

The Commissioner's authorization to assess to persons unknown should be retained, as the municipality will be required to produce it during the foreclosure process.

PROCEDURES:

1. Requests for Approval

Assessors seeking approval to assess parcels to persons unknown must submit a written "Request for Approval to Assess to Owners Unknown," completed in accordance with the instructions below to the Property Tax Bureau.

2. Approval

The Property Tax Bureau will review the assessors' request, will determine if it is complete and, if all applicable statutory requirements have been met, will transmit written approval to the assessors.

3. Effective Date

All requests for approval submitted on or after November 1, 1987 should be made in accordance with these guidelines.

INSTRUCTIONS FOR COMPLETING AND SUBMITTING A REQUEST FOR APPROVAL TO ASSESS TO OWNERS UNKNOWN:

1. Attached is a model "Request for Approval to Assess to Owners Unknown".. Assessors seeking approval to assess parcels-to persons unknown should submit requests in the format shown in the model.

2. Each request should include:

a. A transmittal letter signed by a majority of the Board of Assessors. A facsimile of the assessors, signature should not be used.

b. An "Owner Unknown Report" for each parcel.

If the request consists of more than one report, please date and number consecutively each report in the upper right hand corner. For example, if five (5) reports are submitted on November 1, 1987, they should be labeled as Report 1 of 5, Report 2 of 5, etc.

3. Each request should include, at a minimum, all information requested by the model transmittal letter and owner unknown report. To assist the assessors prepare a request, a sample of a completed request has been attached.

4. Each request should be submitted in duplicate. one original and one copy may be provided.

5. Requests are to be mailed to:

Property Tax Bureau
Division of Local Services
P.O. Box 9655
Boston, MA 02114-9655

In order to facilitate processing of the request, please label the lower left hand corner of the envelope as follows:

Re: Owners Unknown.

6. The lines in the "Owner Unknown Report" should include, at a minimum, the following information:

Parcel Identification - The map, block and lot number or other unique identifier used by the municipality to describe the parcel.

Parcel Address/Location - The address or geographic location of the parcel.

Description/Land Area - A brief description of the parcel, including the area.

Value as of January 1, 19__ - The proposed assessed value of the parcel as of the assessment date for the fiscal year in which it will first be assessed to persons unknown.

Assessment History - A brief summary of the recent assessment history of the parcel, including the last year in which the property was assessed and to whom.

Actions Taken to Identify owner of Record - A summary of the assessors' actions to determine the owner of record of the parcel, particularly the nature and extent of their search of Registry of Deeds and Probate records, and the results of that search.

Comments/Attachments - **Any** relevant background information and documentation, such as maps, recommendations of legal counsel, etc.

(MODEL TRANSMITTAL LETTER)
(TYPE ON CITY/TOWN LETTERHEAD)

(Date)

REQUEST FOR APPROVAL TO ASSESS TO OWNERS UNKNOWN

(City/Town)

In accordance with the provisions of General Law Chapter 59, Section 11, the Board of Assessors requests the Commissioner's approval to assess taxes on certain property to persons unknown beginning in fiscal year

The enclosed owner unknown report(s) for (number) parcel(s) provide(s) the information required by the Commissioner.

The assessors certify that they cannot by reasonable diligence ascertain the name of the person appearing of record for such property.

Any questions regarding this request should be addressed to (name) at (telephone number) .

Submitted **By:**

(City/Town) Board of Assessors

DOR USE ONLY:

Control **No.**

Report ____ of ____

Date _____

OWNER UNKNOWN REPORT

1. Parcel Identification:
2. Parcel Address/Location:
3. Description/Land Area:
4. Value as of January 1, 19__
5. Assessment History:
6. Actions Taken to Identify owner of Record:
7. Comments/Attachments:

**TOWN OF YOURTOWN
BOARD OF ASSESSORS
TOWN HALL
YOURTOWN, MA**

November 1, 1987

REQUEST FOR APPROVAL TO ASSESS TO OWNERS UNKNOWN

Yourtown

In accordance with the provisions of General Law Chapter 59, Section 11, the Board of Assessors requests the Commissioner's approval to assess taxes on certain property to persons unknown beginning in fiscal year 1988.

The enclosed owner unknown reports for two (2) parcels provide the information required by the Commissioner.

The assessors certify that they cannot by reasonable diligence ascertain the name of the person appearing of record for such property.

Any questions regarding this request should be addressed to Ann Brown at (617) 123-4567.

Submitted **By:**

Yourtown Board of Assessors

DOR USE ONLY:
Control No.

OWNER UNKNOWN REPORT

1. Parcel Identification: Map **27**, Lot 62A
2. Parcel Address/Location: 39 Yourtown Circle (Rear)
3. Description/Land Area: **5.72** acres of vacant land
4. Value as of January 1, 1987: \$8,350

Value based on land schedule developed for FY87 reassessment program. Next Town wide reassessment is scheduled for FY90.
5. Assessment History:

This land had been included in the parcel now identified as Map 27, Lot 62 and assessed to John Jones, owner of that parcel through FY86.
6. Actions Taken to Identify Owner of Record:

Deed research completed during the recent mapping program indicated that John Jones did not own this land. it was not assessed in FY87 while the assessors attempted to ascertain the record owner.

The property is bounded by lots in the Yourtown Woods Subdivision and the State Expressway. Surveys, plans, deeds and other records related to the Expressway eminent domain takings and the subdivision were reviewed. No deed or other record describing this property could be found.
7. Comments/Attachments:

Attachment 1-Map

OWNER UNKNOWN REPORT

1. Parcel Identification: Map 81, Lot 13B

2. Parcel Address/Location: 10 Pleasant Valley Road (Rear)

3. Description/Land Area: 9.03 acres of vacant land

4. Value as of January 1, 1987: \$13,000

Value based on land schedule developed for FY87 reassessment program. Next Town wide reassessment is scheduled for FY90.

5. Assessment History:

Property was not assessed prior to FY78. Beginning in FY79, it was assessed to Oscar Owner. It was taken into tax title for non-payment of taxes.

6. Actions Taken to Identify Owner of Record:

No record title could be found for this property in Oscar Owner. A review of probate records indicates that an Oscar Owner died testate on October 1, 1981. His will was allowed on December 2, of that year and he devised all of his real property to his sister Mary Owner. The inventory only included real property at 10 Pleasant Meadows Road, Yourtown (not Pleasant Valley Road). It appears that the deed reference relied upon to assess the property to owner was incorrect. A review of abutting deeds and recorded plans was made for indications of ownership. The descriptions in many of the deeds in this area were unclear. Record title could not be found in any of the persons referred to in the deeds or plans.

7. Comments/Attachments:

Attachment 1-Map

Attachment 2-Letter dated 6/15/87 from Jane Brown, Attorney, describing record research

ATTACHMENT 2

JANE BROWN
ATTORNEY AT LAW
15 CENTER STREET
YOURTOWN, MA

June 15, 1987

Board of Assessors Town Hall
Yourtown, MA

Re: Yourtown Tax Taking for Map 81, Lot 13B assessed to Oscar Owner pursuant to deed in
Bk. xxxx, Pg. xxxx

Dear Board Members:

This letter describes the results of my examination of the records related to this property and my
recommendations.

I found the following:

I recommend that this tax title be disclaimed and the taxes abated. The assessors may obtain approval
from the Commissioner of Revenue under General Laws Chapter 59, Section 11 to assess to persons
unknown.

Very truly yours,

Jane Brown

The Division of Local Services is responsible for oversight of and assistance to cities and towns in achieving equitable property
taxation and efficient fiscal management.

The Division regularly publishes IGRs (informational Guideline Releases detailing legal and administrative procedures) and the
BULLETIN (announcements and useful information) for local officials and others interested in municipal finance.

P.O. Box 9655, Boston, MA 02114-9655 (617) 626-2300
